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<u>REMARKS</u>

By the present amendment, the title has been amended.

As a preliminary, Applicants' representative apologizes for the claim numbering error in the Preliminary Amendment filed on October 3, 2002, and thanks the Examiner for renumbering the claims.

Thus, claims 1-25 are pending in the present application. Independent claim 1 and claims 2-11 and 19-23 dependent directly or indirectly on claim 1 are directed to a polarizing element. Independent claim 12 is directed to a liquid crystal display. Independent claim 13 and claims 14-18 and 24-25 dependent directly or indirectly on claim 13 are directed to a method of manufacturing a polarizing element.

In the Office Action, the title is objected to as non-descriptive.

The title has been amended as suggested in the Office Action. Accordingly, it is submitted that the objection should be withdrawn.

Next, in the Office Action, claims 1-8, 11-16, 19-25 are rejected under 35 U.S.C. 103(a) as obvious over US 5,999,243 to Kameyama et al. (Kameyama) in view of US 2003/0002154 to Trapani et al. (Trapani). Further, claims 9 and 17 are rejected under 35 U.S.C. 103(a) as obvious over Kameyama and Trapani, further in view of US 5,880,800 to Mikura et al. (Mikura), and claims 10 and 18 are rejected under 35 U.S.C. 103(a) as obvious over Kameyama and Trapani, further in view of US 6,288,172 to Goetz et al. (Goetz).

Reconsideration and withdrawal of the rejections is respectfully requested. Applicants submit the attached Declaration under 37 C.F.R. 1.131 to show that they made the presently claimed invention before July 2, 2001, which is the effective date of Trapani. A certified copy of

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prior Japanese application No. 11-355591 (JP'591) filed on December 15, 1999 by the present inventors, a verified English translation of the corresponding publication JP 2001-174633, and a marked-up copy of the present application showing the changes with respect to JP'591, are attached with the Declaration.

Specifically, the Declaration establishes that the inventors were in possession of the presently claimed invention and had reduced the invention to practice before December 15, 1999. Accordingly, Trapani is removed as a reference against the presently claimed invention.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

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In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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Encls.: Petition for one-month extension of time

Declaration under Rule 1.131

Certified copy of JP 11-355591 (JP'591)

Verified English translation of corresponding publication JP 2001-174633 Marked-up copy of present application showing changes with respect to JP'591